

**11.27 Biennial report.**

The biennial report shall include:

1. A narrative report and such statistical statements as the state auditor deems essential to display the results of audits of the state departments and establishments.
2. The results of an audit of the documents and the records of the department of management created in chapter 8, which records shall be audited by the auditor; and, the results of the auditor's audit of all taxes and other revenue collected and paid into the treasury, and the sources thereof.
3. The auditor's recommendations to improve the business methods of the government and any other matters having for their purpose to bring about increased economy and efficiency in the conduct of the affairs of the government.

[C35, §130-e4; C39, §130.6; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.27]

94 Acts, ch 1023, §2; 2004 Acts, ch 1086, §9